



Administration
& Management

OFFICE OF THE SECRETARY OF DEFENSE

1950 DEFENSE PENTAGON
WASHINGTON, DC 20301-1950

February 10, 1992

ADMINISTRATIVE INSTRUCTION NO. 48

SUBJECT: Joint Civilian Orientation (JCOC) Fund

References: (a) Administrative Instruction No. 48, "Joint Civilian Orientation Conference Fund, "May 31, 1983 (hereby canceled)
(b) [DoD Directive 5410.18](#), "Community Relations," July 3, 1974
(c) [DoD Instruction 7000.12](#), "Financial Management of Morale, Welfare, and Recreational Activities," May 27, 1987

1. REISSUANCE AND PURPOSE

This Instruction reissues reference (a) to update accounting policy, responsibilities, and procedures for managing the JCOC funds.

2. APPLICABILITY

This Instruction applies to the Office of the Secretary of Defense (OSD) and the Washington Headquarters Services (WHS).

3. POLICY

It is DoD policy to use the JCOC program to acquaint members of the public with the Department of Defense and to provide the Secretary of Defense a means of exchanging information on DoD policies and programs with leading representatives of a wide variety of civilian endeavors who return to their communities and share firsthand observations and knowledge.

4. RESPONSIBILITIES

4.1. The Director for Community Relations, Office of the Assistant Secretary of Defense (Public Affairs), under reference (b), shall:

4.1.1. Originate the conference plan and all policies for it.

4.1.2. Designate a conference director.

4.2. The Conference Director, under reference (b), shall:

4.2.1. Implement the conference plan and policies.

4.2.2. Prepare a financial plan detailing estimated expenses of each conference to be paid out of the JCOC fund and of approximate assessments to be collected from each participating conference member.

4.2.3. Adjust appropriately conference member assessments in the event of significant modification of conference arrangements requiring recalculation of the financial plan.

4.2.4. Upon completion of conference arrangements, furnish a copy of the approved financial plan to the Director, Budget and Finance, WHS.

4.3. The Director, Budget and Finance, Washington Headquarters Services, or members of his or her staff, shall be appointed treasurer and assistant treasurer and shall maintain custody of the JCOC fund in accordance with this Instruction.

5. PROCEDURES

5.1. General. The conference shall consist of an annual visit to DoD installations by approximately 60 leading representatives of the civic, business, professional, religious, and educational communities of the United States. That group shall be provided transportation by military air carrier to those DoD installations to observe demonstrations arranged by the Army, the Navy, the Air Force, and the Marine Corps. To defray the expenses of the conference; e.g., meals, refreshments, receptions, lodging, and mementos, each participant shall be assessed a pro rata share of the estimated costs of such expenses. Costs of up to 20 military or civilian guest meals or receptions also shall be assessed participants on a pro rata share.

5.2. Registration of Conferees. The conference director shall maintain a registration record (see enclosure 1) to identify formally all conferees who participate in the JCOC program. That record shall include conferee names, mailing addresses, and next-of-kin data that may be used in case of illness or accident during conferences at DoD installations or aboard military carriers. That register also shall record amounts of contributions to the fund by conferees.

5.3. Fund Receipts

5.3.1. The conference director shall prepare and sign, in triplicate, numbered receipts for fund contributions to be received by the treasurer.

5.3.2. Receipts for fund contributions shall be issued to conferees and signed by the conference director. Receipts (enclosure 2) shall be distributed, as follows:

5.3.2.1. Original to conferee.

5.3.2.2. First copy to the treasurer, together with amounts collected.

5.3.2.3. Second copy retained by the conference director.

5.3.3. The treasurer shall deposit all funds in a checking account in the gross amount received.

5.4. Bank Account. A checking account shall be maintained under the name of the JCOC fund, OSD, in a bank insured by the Federal Deposit Insurance Corporation and approved by the Director of Administration and Management, OSD (DA&M, OSD). Provisions shall be made for drawing checks on that account, when signed by the treasurer or assistant treasurer and countersigned by the conference director or the Director for Community Relations, the Office of the Assistant Secretary of Defense (Public Affairs) (OASD(PA)), or designee. A valid signature card shall be on file with the bank before anyone is authorized to sign or countersign checks.

5.5. Disbursements

5.5.1. The treasurer shall maintain all records on the checking account and all records supporting deposits and disbursements.

5.5.2. Expenditures shall be authorized by the conference director, or his or her duly authorized representative, on the purchase order form currently used for that purpose (enclosure 3).

5.5.3. Disbursements shall be supported by properly approved purchase orders and/or vendors' bills.

5.5.4. The treasurer shall verify all computations and make a determination that the amount billed is properly payable from the fund. The treasurer shall issue a check payable to the payee specified on the purchase order or the vendor bill.

5.5.5. Funds may be advanced to the conference director, by issuance of a check drawn to his or her order, for making authorized expenditures required to be made in cash. Disbursements of such funds shall be supported by appropriate documentation submitted to the treasurer. Any unexpended funds shall be returned promptly on completion of the mission for which the funds were advanced.

5.6. Financial Report of Fund Activity. The conference director shall advise the treasurer in writing that all known liabilities for a conference have been paid. The treasurer shall prepare and submit to the conference director and to the DA&M, OSD, a financial report showing beginning fund balance, receipts, disbursements, and closing fund balance in 30 days after all fiscal transactions for a conference have been completed. That financial report (see format at enclosure 4) shall include a certification by the treasurer that all known JCOC financial transactions have been included in that report and that it correctly reflects the status of the fund. The amount shown in that report, as collected from conferees, shall be verified with the total collections shown on the registration record that shall be maintained in custody of the conference director.

5.7. Bonding. In accordance with DoD Instruction 7000.12 (reference (c)), sound financial management principles shall be used to ensure financial integrity of the fund and provide the broadest and most cost-effective protection available. A fraud vulnerability assessment has determined that bonding is neither necessary nor cost effective.

5.8. Disposition of Residual Funds

5.8.1. Any excess in the JCOC fund at the close of a conference shall be retained in that fund to be used as working capital to finance initial expenditures of the succeeding conference. Reimbursements and refunds shall be authorized for that portion of the conference an individual cannot attend if the expense is not a fixed cost

to the conference. At the option of the Director for Community Relations, OASD(PA), and the conference director, the treasurer or the assistant treasurer may make a refund to conferees after all expenses are paid, if, as follows:

5.8.1.1. The carry-over balance does not fall below 5,000 dollars.

5.8.1.2. The refund does not reduce the working capital needed to finance projected initial expenditures of the next conference.

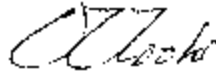
5.8.1.3. The refund comes only from any excess of deposits over expenses attributed to that conference.

5.8.2. If the JCOC program is terminated, any balance remaining in the fund shall be deposited in the general fund of the U.S. Treasury as "miscellaneous receipts."

5.9. Audit. Financial records of the fund shall be audited by the Office of the Assistant Inspector General for Auditing, Office of the Inspector General of the Department of Defense when there is a change in treasurer or on request by the DA&M, OSD or the Assistant Secretary of Defense (Public Affairs); or every 3 years, whichever is sooner.

6. EFFECTIVE DATE

This Instruction is effective immediately.



D. O. Cooke
Director
Administration and Management

Enclosures - 4

- E1. SD Form 575, DEC 91, "DoD Joint Civilian Orientation Conference (JCOC) Register of Members"
- E2. SD Form 576, DEC 91, "DoD Joint Civilian Orientation Conference (JCOC) Receipt for Members Contribution to Joint Civilian Orientation Conference Fund"
- E3. SD Form 577, DEC 91, "DoD Joint Civilian Orientation Conference (JCOC) Purchase Order and Voucher"
- E4. SD Form 578, DEC 91, "DoD Joint Civilian Orientation Conference (JCOC) Fund, Status of Funds Report and Income and Expenses of Conference No."

E1. ENCLOSURE 1

SD FORM 575, "DoD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC)
REGISTER OF MEMBERS"

DOD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC) REGISTER OF MEMBERS			1. CONFERENCE NO.	2. REGISTR.	DATE
3. NAME OF MEMBER (Last, First, Middle Initial)	4. MAILING ADDRESS (Street, City, State, Zip Code)	5. TELEPHONE NUMBER (Include Area Code)	6. EMERGENCY CONTACT		7. AMOUNT OF CONTRIBUTION
S					
A					
	M				
		P			
			L		
					E
8. SUBTOTAL CONTRIBUTION					

SD Form 575, DEC 91

Page of Pages

E2. ENCLOSURE 2

SD FORM 576, "DoD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC)
RECEIPT FOR MEMBERS CONTRIBUTION TO JOINT CIVILIAN ORIENTATION
CONFERENCE FUND"

DOD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC) RECEIPT FOR MEMBERS CONTRIBUTION TO JOINT CIVILIAN ORIENTATION CONFERENCE FUND		
1. CONFERENCE NO. S	2. RECEIPT NO.	3. RECEIPT DATE
4. RECEIVED FROM A		
5. AMOUNT RECEIVED		
a. FOR EXPENSES IN CONNECTION WITH PARTICIPATION IN JCOC M		\$
b. OTHER (List)		
(1) P		
(2) L		
(3)		
(4)		
6. TOTAL RECEIVED		\$ IL
7. TYPE OF PAYMENT (X one)	8. RECEIVED BY	
<input type="checkbox"/> a. CHECK	a. SIGNATURE	
<input type="checkbox"/> b. CASH (Check No.)	b. TITLE	
<input type="checkbox"/> c. MONEY ORDER		

SD Form 576, DEC 91

E4. ENCLOSURE 4

SD FORM 577, "DoD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC) FUND,
STATUS OF FUNDS REPORT AND INCOME AND EXPENSES OF CONFERENCE
NO."

DOD JOINT CIVILIAN ORIENTATION CONFERENCE (JCOC) FUND,
 STATUS OF FUNDS REPORT and
 INCOME and EXPENSES of CONFERENCE No.

Date	Source of Funds	Receipts			Disbursements			Fund Balance
		Member Contribution	Other Income	Check NBR	Meals Lodging	Other Expenses Nature	Amount	
Balance from prior JCOC (No.)								
(Receipts and disbursements listed in chronological order)								

M

P

Total receipts						
Total expenses						
Cash balance and fund status after close of JCOC No. _____						

I certify that all known Joint Civilian Orientation Conference financial transactions have been included in the report and that the report correctly reflects the status of the fund.